Ahereby certify that the correspondence is being deposited with the U.S. Postal survice as Express Mail, Airbill No. EV743886357US, in an envelope addressed to MS Amendment Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313 The Dated: May 25, 2006 Signature: (Germaine Sarda)

Docket No.: 204372000902

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Lynn E. SPITLER et al.

Application No.: 10/705,618

A / TI // 1642

Filed: November 10, 2003 Art Unit: 1643

For: THERAPEUTIC PROPERTIES OF

LIPOSOME-ENCAPSULATED

IMMUNOMODULATORS (AS AMENDED)

Examiner: D. Humphrey

Confirmation No.: 4690

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

This is in response to the non-final Office Action dated December 27, 2005, for which a response was due on March 27, 2006. Filed herewith is a Petition and fee for a two-month extension of time, thereby extending the deadline for response to May 27, 2006. Accordingly, this response is timely filed. Reconsideration and allowance of the pending claims, as amended, in light of the remarks presented herein are respectfully requested.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.

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